



PHIL BREDESEN
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
7th FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

LEA COMPREHENSIVE APPLICATION FOR SPECIAL EDUCATION SERVICES

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2008 – September 30, 2009	
School System:	<u>Lewis County</u>		
Director of Schools:	<u>Benny Pace</u>		
<hr/>		Signature	
		Date	
E-Mail Address:	<u>benny.pace@tennk12.net</u>		
Name of Program Contact Person:	<u>Anne Moore</u>		
E-Mail Address:	<u>anne.moore@tennk12.net</u>		
Address:	<u>317 South Oak Street</u>	Telephone No.:	<u>(931) 796-4572</u>
	<u>Hohenwald, Tennessee 38462</u>		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved: \$384,654 Permissive Use of Funds
Requested for:
Amount of Preschool Grant Funds Approved: \$18,728 A B C

Signature (Authorized State Department of Education Official) _____ Date _____

Must be submitted to your Management Consultant on or before July 1, 2008.

TCA 49-10-302
Section 612 (a) (11)

**COMPLIANCE ASSURANCE
AND
STATISTICAL INFORMATION
FOR
SCHOOL YEAR 2008-2009**

TABLE OF CONTENTS

NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
- 3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612(a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
- 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
- 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
- 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
- 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
- 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
- 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
- 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
- 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
- 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

CHILDREN WITH DISABILITIES TO RECEIVE FREE APPROPRIATE PUBLIC EDUCATION SERVICES FROM THE SCHOOL SYSTEM

This table should reflect those children the school system **may** provide services to during the upcoming school year. Report children by the primary disability on Tables A and B. If a child has more than one disability, report him/her under the condition considered to be the major disability. **This is an unduplicated count** so each child should be reported only one time. These numbers are estimates based on current knowledge and data; you may refer to Table 1 of your last End of Year report as a reference for determining #'s when completing these two tables.

INSTRUCTIONS:

- 1 Within School System - Provide the number by the primary disability of the eligible children by age category who are to receive special education services within the school system.
- 2 Contractual Arrangements - Provide the number by disability of the eligible children by age category that are to be provided full-time special education services through contractual arrangement with another school system, a private school, or a public agency. **All contracts for full time special education placements must be approved annually by the state Commissioner of Education. No LEA shall expend state or federal funds for contracted placements that have not been approved by the Commissioner.** Attach contracts for the students listed. Any additional contracts for full time placement made during the school year shall be submitted within 30 days of the placement to your Management Consultant No LEA can contract for services for CWD unless the program meets school approval.
- 3 Total to Receive Free Appropriate Public Education Services - Total of all students who are to be provided special education services by the school system directly (Column 1) or through contractual arrangement (Column 2) by age category. **This includes students who will turn 22 during the school year.**
- 4 Number to Receive Special Transportation – Provide a count by age, category and disability of eligible children who are to be provided special transportation.
- 5 Private School Children Placed by LEA –
Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by the LEA in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would also be reported in Columns 1 or 2.
- 6 Private School Children Placed by Parents – (Services Plan)
 - a. Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system.
 - b. Number Served – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would not be reported in Columns 1, 2 or 3.

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	(6a) # Private School Students Placed by Parents within system	(6b) # Of Private School Students (6a) Served by LEA This School Year
Autism	1	7			1	7						
Blind					0	0						
Deaf-Blindness					0	0						
Deafness		1			0	1						
Developmental Delay	23	13			23	13	3					
Emotional Disturbance	35				0	35						
Hearing Impairments	5				0	5						
Intellectually Gifted		2			0	2						
Language Impairments	3	60			3	60	1					
Mental Retardation		17			0	17		1				
Multiple Disabilities	1	6			1	6		1				
Orthopedic Impairments					0	0						
Other - Functional Delay		12			0	12						
Other - Health Impairments	1	13			1	13		1				
Specific Learning Disabilities		76			0	76						
Speech Impairment	29	45			29	45						
Traumatic Brain Injury					0	0						
Visual Impairments					0	0						
TOTAL	58	292	0	0	58	292	4	3	0	0	0	0
	Grand Total				350							

LEA: Lewis County

B. OPTIONS TO BE PROVIDED*

1. AGES 3 – 5

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6†	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
5	47	4	10	5					1	72

B. OPTIONS TO BE PROVIDED*

2. AGES 6 -21

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6†	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
108	31	78	39	53	2	3	1			315

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least $\frac{1}{2}$ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer yes or no to each of the following items (A, B, and C). Any yes response requires completion of a corresponding form that follows. If no is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

 Yes x No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to treat up to 50% of the **increase** in IDEA funds from the previous year as local funds. If a LEA decides to use these funds, it must use the form below to calculate the maximum available to be used as local funds.

If an applicant utilizes these funds, you must show the calculations on the corresponding form. (*Use form on Page 5A*)

NOTE: Early Intervening Services will impact the amount of funds available for Local Effort.

 Yes x No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. (*Use form on Page 5B*)

 Yes x No **C. Permissive Use of IDEA funds for Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement coordinated early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment**.
(*Use form on Page 5C*)

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item “A” *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

C. FINANCIAL INFORMATION

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	611,500	15.01	4,000	0.05		
117	Career Ladder Program	6,000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers	5,000	0.15				
162	Clerical Personnel						
163	Educational Assistants	10,778	1.07	148,701	13.83	15,556	1.52
171	Speech Pathologist	82,110	1.74	17,222	0.29		
189	Other Salaries & Wages			1,230	0.1		
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers	14,000	1.75				
201	Social Security	45,222	XXXXXXX	10,612	XXXXXXX	964	XXXXXXX
204	State Retirement	46,401	XXXXXXX	17,571	XXXXXXX	1,682	XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	75,839	XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	10,576	XXXXXXX	2,483	XXXXXXX	226	XXXXXXX
299	Other Fringe Benefits		XXXXXXX	1,500	XXXXXXX		XXXXXXX
310	Contracts With Other Public Agencies		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts With Other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
312	Contracts With Private Agencies		XXXXXXX		XXXXXXX		XXXXXXX
322	Evaluation & Testing		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment	200	XXXXXXX	1,000	XXXXXXX		XXXXXXX
356	Tuition		XXXXXXX		XXXXXXX		XXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXX		XXXXXXX		XXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services		XXXXXXX		XXXXXXX		XXXXXXX
429	Instructional Supplies & Materials	9,500	XXXXXXX	4,000	XXXXXXX		XXXXXXX
449	Textbooks		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials		XXXXXXX		XXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
725	Special Education Equipment		XXXXXXX	3,000	XXXXXXX		XXXXXXX
71200	TOTAL EXPENDITURES	917126	XXXXXXX	211319	XXXXXXX	18428	XXXXXXX

Special Education Expenses Only

FTE Positions: Full time equivalency – **use two decimals**.Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-03 (2) (k) (7)

0520-1-9-03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	54 215	0.9	6 000	0.1		
117	Career Ladder Program	1 000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	60 760	1.17	17 330	0.33		
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel			20 265	1		
161	Secretary(s)			31 875	1		
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages						
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	7 190	XXXXXXX	4 679	XXXXXXX		XXXXXXX
204	State Retirement	7 446	XXXXXXX	7134	XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	9806	XXXXXXX	5644	XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	1682	XXXXXXX	1094	XXXXXXX		XXXXXXX
299	Other Fringe Benefits		XXXXXXX	150	XXXXXXX		XXXXXXX
307	Communication		XXXXXXX	2800	XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment	200	XXXXXXX	1 000	XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX	1 000	XXXXXXX		XXXXXXX
355	Travel		XXXXXXX	3 000	XXXXXXX		XXXXXXX
399	Other Contracted Services	4 000	XXXXXXX	32 629	XXXXXXX		XXXXXXX
499	Other Supplies & Materials		XXXXXXX	4 000	XXXXXXX		XXXXXXX
524	In-Service/Staff Development	500	XXXXXXX	4 500	XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment		XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	146799	XXXXXXX	143100	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions	
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)							
105	Supervisor/Director							
142	Mechanic(s)							
146	Bus Drivers			10385	1			
162	Clerical Personnel							
189	Other Salaries & Wages			5269	1			
196	In-Service Training							
201	Social Security	X X X X X X X X	971	X X X X X X X X		X X X X X X X X		
204	State Retirement	X X X X X X X X	1692	X X X X X X X X		X X X X X X X X		
206	Life Insurance	X X X X X X X X		X X X X X X X X		X X X X X X X X		
207	Medical Insurance	X X X X X X X X		X X X X X X X X		X X X X X X X X		
208	Dental Insurance	X X X X X X X X		X X X X X X X X		X X X X X X X X		
210	Unemployment Compensation	X X X X X X X X		X X X X X X X X		X X X X X X X X		
212	Employer Medicare	X X X X X X X X	227	X X X X X X X X		X X X X X X X X		
299	Other Fringe Benefits	X X X X X X X X	586	X X X X X X X X		X X X X X X X X		
307	Communication	X X X X X X X X		X X X X X X X X		X X X X X X X X		
311	Contracts with Other School Systems	X X X X X X X X		X X X X X X X X		X X X X X X X X		
312	Contracts with Private Agencies	X X X X X X X X		X X X X X X X X		X X X X X X X X		
313	Contracts with Parents	3645	X X X X X X X X	5000	X X X X X X X X		X X X X X X X X	
314	Contracts with Public Carriers		X X X X X X X X		X X X X X X X X		X X X X X X X X	
315	Contracts with Vehicle Owners		X X X X X X X X		X X X X X X X X		X X X X X X X X	
329	Laundry Service	X X X X X X X X		X X X X X X X X		X X X X X X X X		
330	Operating Lease Payments	X X X X X X X X		X X X X X X X X		X X X X X X X X		
338	Maintenance & Repair Service -Vehicles	X X X X X X X X		X X X X X X X X		X X X X X X X X		
340	Medical & Dental Services	X X X X X X X X		X X X X X X X X		X X X X X X X X		
348	Postal Charges	X X X X X X X X		X X X X X X X X		X X X X X X X X		
351	Rentals	X X X X X X X X		X X X X X X X X		X X X X X X X X		
355	Travel	X X X X X X X X		X X X X X X X X		X X X X X X X X		
399	Other Contracted Services	X X X X X X X X		X X X X X X X X		X X X X X X X X		
412	Diesel Fuel	X X X X X X X X		X X X X X X X X		X X X X X X X X		
418	Equipment & Machinery Parts	X X X X X X X X		X X X X X X X X		X X X X X X X X		
424	Garage Supplies	X X X X X X X X		X X X X X X X X		X X X X X X X X		
425	Gasoline	X X X X X X X X		X X X X X X X X		X X X X X X X X		
433	Lubricants	X X X X X X X X		X X X X X X X X		X X X X X X X X		
450	Tires & Tubes	X X X X X X X X		X X X X X X X X		X X X X X X X X		
453	Vehicle Parts	X X X X X X X X		X X X X X X X X		X X X X X X X X		
499	Other Supplies & Materials	X X X X X X X X		X X X X X X X X		X X X X X X X X		
511	Vehicle & Equipment Insurance	X X X X X X X X		X X X X X X X X		X X X X X X X X		
524	In-Service/Staff Development	X X X X X X X X		X X X X X X X X		X X X X X X X X		
599	Other Charges (Specify)	X X X X X X X X		X X X X X X X X		X X X X X X X X		
701	Administration Equipment	X X X X X X X X		X X X X X X X X		X X X X X X X X		
729	Transportation Equipment	X X X X X X X X		X X X X X X X X		X X X X X X X X		
72710	TOTAL EXPENDITURES	3645	X X X X X X X X	24130	X X X X X X X X	0	X X X X X X X X	

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals**Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	917,126	211,319	18,428
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	146,799	143,100	
72410	Office of Principal			
72710	Transportation	3,645	24,130	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXX	6,105	300
99100-590	Permissive Use of Funds:	XXXXXXX	XXXXXXX	XXXXXXX
	A. Adjustment to Local Effort	XXXXXXX		XXXXXXX
	B. School Wide	XXXXXXX		XXXXXXX
	C. Early Intervening Services	XXXXXXX		XXXXXXX
TOTAL EXPENDITURES		1,067,570	384,654	18,728

Indirect Cost Rate: 1.63%**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any “Permissive Use of Funds” expenditures when determining indirect cost amounts.**

LEA: Lewis County

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

IDEA, PART B

PRESCHOOL GRANT

Special Education Instruction Program

Acct. No.	Description	Justification
71200		
116	Teachers	Salaries for SE teachers working with students placed in the alternative program
128	Homebound Teachers	Salaries for SE teachers working with homebound SE students
162	Clerical Personnel	Salary of clerk to provide SE instructional support
x 163	Educational Assistants	Salaries for EAs working with SE students
189	Other Salaries & Wages (Specify)	
195	Certified Substitute Teachers	Certified Substitutes for SE teachers
198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers
x 201	Social Security	Fringe benefits for above salaries
x 204	State Retirement	Fringe benefits for above salaries
206	Life Insurance	Fringe benefits for above salaries
207	Medical Insurance	Fringe benefits for above salaries
208	Dental Insurance	Fringe benefits for above salaries
210	Unemployment compensation	Fringe benefits for above salaries
x 212	Employer Medicare	Fringe benefits for above salaries
299	Other Fringe Benefits (Specify)	
311	Contracts with other School Systems	Contract with: _____ For: _____
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services- Equipment	To maintain and repair SE equipment
356	Tuition	To pay tuition for SE students unable to afford them
369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers
370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers
399	Other Contracted Services (Specify)	
429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE alternative classroom
449	Textbooks	To pay cost of supplementary SE textbooks
499	Other Supplies & Materials (Specify)	
535	Fee Waivers	To pay fees for SE students that cannot afford them
599	Other Charges (Specify)	
790	Other Equipment (Specify)	See equipment page for specific items to purchase

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Lewis County



IDEA, PART B



PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification
x	116	Teachers	To pay for teachers working with SE students
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students
	162	Clerical Personnel	To pay for SE clerical personnel
x	163	Educational Assistants	To pay for SE educational assistants
x	171	Speech Pathologist	To pay for SE speech pathologist
x	189	Other Salaries & Wages (Specify)	To pay a portion of the salary of a Bridges Instructor
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers
x	201	Social Security	Fringe benefits for above salaries
x	204	State Retirement	Fringe benefits for above salaries
	206	Life Insurance	Fringe benefits for above salaries
	207	Medical Insurance	Fringe benefits for above salaries
	208	Dental Insurance	Fringe benefits for above salaries
	210	Unemployment compensation	Fringe benefits for above salaries
x	212	Employer Medicare	Fringe benefits for above salaries
x	299	Other Fringe Benefits (Specify)	
	310	Contracts with other Public Agencies	Contract with: _____ For: _____
	311	Contracts with other School Systems	Contract with: _____ For: _____
	312	Contracts with Private Agency	Contract with: _____ For: _____
	322	Evaluation & Testing	To evaluate and test S. E. students
	330	Operating Lease Payments (Specify)	
x	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
	356	Tuition	To pay tuition for SE students unable to afford it
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers
	399	Other Contracted Services (Specify)	
x	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom
	449	Textbooks	To purchase supplementary textbooks for SE students
	499	Other Supplies & Materials (Specify)	
	535	Fee Waivers	To pay fees for SE students that cannot afford them
	599	Other Charges (Specify)	
x	725	Special Education Equipment *	Auditory Trainers and/or augmental communication devices
	599	Other Charges (Specify)	
	790	Other Equipment (Specify)	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Lewis County

IDEA, PART B **PRESCHOOL GRANT**

Support Services/Special Education Program

Acct. No. 72220	Description	Justification	
x 105	Supervisor/Director	Pay salary for SE Supervisor/Director	
x 124	Psychological Personnel	To pay salary of SE psychologist	
x 135	Assessment Personnel	To pay salary of SE assessment personnel	
x 161	Secretary(s)	To pay salary of SE secretary	
162	Clerical Personnel	To pay salary of SE clerks	
171	Speech Pathologist	To pay for SE speech pathologist for supervisory services	
189	Other Salaries and Wages (Specify)		
196	In-Service Training	Pay for training of SE support staff	
x 201	Social Security	Fringe benefits for above personnel	
x 204	State Retirement	Fringe benefits for above personnel	
206	Life Insurance	Fringe benefits for above personnel	
x 207	Medical Insurance	Fringe benefits for above personnel	
208	Dental Insurance	Fringe benefits for above personnel	
210	Unemployment Compensation	Fringe benefits for above personnel	
x 212	Employer Medicare	Fringe benefits for above personnel	
x 299	Other Fringe Benefits (Specify)	Workers Compensation insurance premiums	
x 307	Communication	SE communication costs	
308	Consultants	To pay consultants	For:
330	Operating Lease Payments (Specify)		
x 336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
x 348	Postal Charges	To pay for postal charges for SE programs	
x 355	Travel	Travel for SE support Staff	For: Trainings and meetings related to IDEA
x 399	Other Contracted Services (Specify)	Psychological; OT; PT; Social Worker; lease of copier	
x 499	Other Supplies & Materials (Specify)	Office supplies; evaluation materials	
x 524	In-Services/Staff Development	Staff development for SE support staff	
599	Other Charges (Specify)		
790	Other Equipment (Specify)		

LEA: Lewis County

IDEA, PART B

PRESCHOOL GRANT

Transportation

Acct. No 72710	Description	Justification
105	Supervisor/Director (Specify)	
142	Mechanic(s)	
x 146	Bus Drivers	Special Education bus drivers to transport special education students
162	Clerical Personnel	
x 189	Other Salaries & Wages (Specify)	Bus attendant
196	In-Service Training	In-service training for approved special education personnel above
x 201	Social Security	Fringe benefits for approved personnel above
x 204	State Retirement	Fringe benefits for approved personnel above
206	Life Insurance	Fringe benefits for approved personnel above
207	Medical Insurance	Fringe benefits for approved personnel above
208	Dental Insurance	Fringe benefits for approved personnel above
210	Unemployment Compensation	Fringe benefits for approved personnel above
x 212	Employer Medicare	Fringe benefits for approved personnel above
x 299	Other Fringe Benefits (Specify)	Workers Compensation insurance premiums
307	Communication	SE communication costs
311	Contract with Other School Systems (Specify)	
312	Contracts with Private Agencies (Specify)	
x 313	Contracts with Parents	To reimburse parents for travel expenses (mileage) incurred while transporting children
314	Contracts with Public Carriers	
315	Contracts with Vehicle Owners	
329	Laundry Service	
330	Operating Lease Payments	
338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
340	Medical and Dental Services	
348	Postal Charges	To pay postal charges re: communication
351	Rentals	
355	Travel	
399	Other Contracted Services (Specify)	
412	Diesel Fuel	
418	Equipment and Machinery Parts	For special education purchased vehicles
424	Garage Supplies	For special education purchased vehicles
425	Gasoline	For special education purchased vehicles
433	Lubricants	For special education purchased vehicles
450	Tires and Tubes	For special education purchased vehicles
453	Vehicle Parts	For special education purchased vehicles
499	Other Supplies & Materials (Specify)	
511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
524	In-Service/Staff Development	Staff Development for above approved special education personnel
599	Other Charges (Specify)	
701	Administration Equipment	See equipment page for specific items to be purchased
729	Transportation Equipment	See equipment page for specific items to be purchased

LEA: Lewis County

C. FINANCIAL INFORMATION (continued)

**6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort**

a. Expenditures for 2005-2006

Actual amount expended for students with disabilities served (Table 9, End of Year Report, 2005 - 2006)	\$866,908.39
Total unduplicated count of disabled students served by the school system (End of Year Report 2005-2006)	338
Per pupil expenditures 2005-2006	
Divide a (1) by a (2)	\$ 2,564.82

b. Expenditures for 2006-2007

1. Actual amount expended for students with disabilities served (State S.E. Expenditure Report, 2006 - 2007)	\$942,275.45
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	365
3. Per pupil expenditures 2006-2007	
Divide a (1) by a (2)	\$ 2,581.58

c. Expenditures for 2007-2008 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State S.E. Expenditure Report, 2007 - 2008)	\$986,389	\$
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2007-2008)	350	
3. Per pupil actual or projected expenditures 2007-2008 Divide b (1) by b (2)	\$ 2,818.25	
4. System's total net enrollment (All Students)	2,028	
Percentage of S.E. Students (Divide c.2 by c.4)	17%	

DOE USE ONLY

\$

\$

d. Projected Expenditures for 2008-09

(Page 14, Total Expenditures General Purpose Funds) \$1,067,570

* **NOTE: If c.1. and c.3 are less than b.1 and b.3.**, a maintenance of effort problem has occurred. Please submit documentation that justifies this expenditure. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.

Calculation of

Indirect Cost (Restricted Rate)

$$\frac{384,654}{\text{Total IDEA Allocation}} - \frac{4,000}{\text{Any Equipment and/or permissive use of funds}} = \frac{380,654}{\text{Allocation (less Equip.)}} / \frac{1.0163}{\text{Ind. Cost}} \times \frac{1.63}{\text{Ind. Cost \%}} = \frac{6,105}{\text{Max. Indirect Cost}}$$

$$\frac{18,308}{\text{Total PS Allocation}} - \frac{\text{Any Equipment}}{} = \frac{18,308}{\text{Allocation (less Equip.)}} / \frac{1.0163}{\text{Ind. Cost}} \times \frac{1.63}{\text{Inc. Cost \%}} = \frac{293}{\text{Max. Indirect Cost}}$$

SAMPLE:

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

$$\frac{8,605,566}{\text{Total IDEA Allocation}} - \frac{15,000}{\text{Equipment and/or permissive use of funds}} = \frac{8,590,566}{\text{Allocation (less Equip.)}} / \frac{1.0123}{\text{Ind. Cost}} = 8,486,185.91 \times \frac{1.23\%}{\text{Ind. Cost \%}} = \frac{104,380.09}{\text{Max. Ind. Cost}}$$

System: Volunteer County Schools

Indirect Cost Rate: 0.81%

$$\frac{74,152}{\text{Total PS Allocation}} - \frac{0}{\text{Equipment}} = \frac{74,152}{\text{Allocation (less Equip.)}} / \frac{1.0081}{\text{Ind. Cost}} = 73,556.19 \times \frac{.81\%}{\text{Ind. Cost \%}} = \frac{595.81}{\text{Max. Ind. Cost}}$$